

1 THOMAS P. O'BRIEN
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
JOSEPH P. WILSON (SBN 228180)
4 Assistant United States Attorney
Federal Building, Suite 7211
5 300 North Los Angeles Street
Los Angeles, California 90012
6 Telephone: (213) 894-4961
Facsimile: (213) 894-0115
7 E-mail: Joseph.P.Wilson@usdoj.gov

NOTE: CHANGES MADE BY
THE COURT

8 Attorneys for United States of America

9
10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 WESTERN DIVISION
13

14 UNITED STATES OF AMERICA,) Case No. CV 08-04895 DDP (VBKx)
15 Petitioner,)
16 vs.) ORDER TO SHOW CAUSE
17 WILLIAM JARBLUM,)
18 Respondent.)
19 _____)
20

21 Upon the Petition and supporting Memorandum of Points and Authorities, and
22 the supporting Declaration to the Petition, the Court finds that Petitioner has
23 established its *prima facie* case for judicial enforcement of the subject Internal
24 Revenue Service ("IRS" and "Service") summonses. *See* United States v. Powell,
25 379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also*, Crystal v. United
26 States, 172 F.3d 1141, 1143-44 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325,
27 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-20 (9th Cir. 1995)
28 (the Government's *prima facie* case is typically made through the sworn declaration

1 of the IRS agent who issued the summons); *accord*, United States v. Gilleran,
 2 992 F.2d 232, 233 (9th Cir. 1993).

3 Therefore, **IT IS ORDERED** that Respondent appear before this District Court
 4 of the United States for the Central District of California, in Courtroom No. 3,

5 United States Courthouse
 6 312 North Spring Street, Los Angeles, California, 90012

7
 8 on September 15, 2008, at 10:00 a.m.,

9 and show cause why the testimony and production of books, papers, records, and other
 10 data demanded in the subject Internal Revenue Service summonses should not be
 11 compelled.


12 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
 13 Memorandum of Points and Authorities, and accompanying Declaration be served
 14 promptly upon Respondent by any employee of the Internal Revenue Service or the
 15 United States Attorney's Office, by personal delivery or by certified mail.

16 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
 17 Respondent of the herein described documents, Respondent shall file and serve
 18 a written response, supported by appropriate sworn statements, as well as any desired
 19 motions. If, prior to the return date of this Order, Respondent files a response with the
 20 Court stating that Respondent does not desire to oppose the relief sought in the Petition,
 21 nor wish to make an appearance, then the appearance of Respondent at any hearing
 22 pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to
 23 have complied with the requirements of this Order.

24 **IT IS FURTHER ORDERED** that all motions and issues raised by the
 25 pleadings will be considered on the return date of this Order. Only those issues raised
 26 by motion or brought into controversy by the responsive pleadings and supported by
 27 sworn statements filed within ten (10) days after service of the herein described
 28 documents will be considered by the Court. All allegations in the Petition

1 not contested by such responsive pleadings or by sworn statements will be deemed
2 admitted.

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4 DATED: August 1, 2008

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6 
7 UNITED STATES DISTRICT JUDGE

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10 Presented By:

11 THOMAS P. O'BRIEN
12 United States Attorney

13 SANDRA R. BROWN
14 Assistant United States Attorney
15 Chief, Tax Division

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17 JOSEPH P. WILSON
18 Assistant United States Attorney
19 Attorney for the United States of America
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